

the book is much better than his movie. It is a wonderful book about the people who raised the flag over Iwo Jima. That was quite a battle on that little island. The fighting lasted 40 days. Seven thousand Americans were killed and 20,000 wounded. During the first few days, hundreds were being killed every day. Even though that battle lasted a little over a month, a significant percentage of all of the Medals of Honor that were awarded during that war were awarded to the Battle of Iwo Jima.

So, Mr. President, for me to go yesterday to the cemetery at Arlington and see the eternal flame at President Kennedy's grave, to go to the Iwo Jima monument speaks in words that cannot be described in just the setting rather than the actual words you are hearing of the uncommon valor of the courageous American men and women in uniform serving overseas.

On Saturday, we also visited the World War II monument, the relatively new monument in the area. We went to the FDR Memorial, Lincoln's monument. These are things I enjoyed doing, but I especially enjoyed them because my brother was there with me.

Our troops serve as we speak with great valor overseas. Thousands and thousands more do the same for us here at home.

Last night, National Police Week kicked off with a candlelight vigil at the National Law Enforcement Officers Memorial. President Kennedy actually designated May 15 of every year as the "National Peace Officers Memorial Day" and the week surrounding it "Police Week." Forty-five years later, our commitment to honor the memories of officers lost in the line of duty, police officers lost in the line of duty, as well as those who continue to serve us, remains as strong as ever.

At last night's candlelight vigil, the names of all 145 officers killed in the line of duty in 2006 were read. One of those names was Sgt. Henry Prendes of Las Vegas. He was a member of the Las Vegas Metropolitan Police Department.

On February 1, 2006, Sergeant Prendes was the first to respond to a domestic violence call involving a man brutally beating a woman. As Sergeant Prendes approached the suspect, he was fatally shot and killed by a semiautomatic rifle.

Sergeant Prendes had spent 14 years on the force protecting the people of Las Vegas.

His wife Dawn and daughters Brooke and Kylee are in Washington this week to honor their husband and father.

It is impossible to imagine the void left in Dawn, Brooke, and Kylee's hearts. Perhaps that void will be eased in some small way by the pride in knowing that their father and husband served his community and our country with extraordinary courage and uncommon valor.

During this National Police Week, the memory of Sergeant Prendes and

all those who have likewise fallen in the line of duty this year and in years past are foremost in our thoughts.

RESERVATION OF LEADER TIME

The ACTING PRESIDENT pro tempore. Under the previous order, the leadership time is reserved.

MORNING BUSINESS

The ACTING PRESIDENT pro tempore. Under the previous order, there will be a period for the transaction of morning business until 3 p.m., with Senators permitted to speak for up to 10 minutes each and the time equally divided between the two leaders or their designees.

The Senator from Iowa is recognized.

WHISTLEBLOWER WEEK IN WASHINGTON

Mr. GRASSLEY. Mr. President, I announced today the kickoff of whistleblower week in Washington. This week, and the events surrounding it, are designed to promote, to celebrate, and to educate Congress and the public about the courage and the patriotism of our whistleblowers. These individuals often risk their careers to expose fraud, waste, and abuse in an effort to protect not only the health and safety of the American people but also the Federal Treasury and taxpayer dollars.

This week's events promoting and celebrating whistleblowers are important for all Members of Congress and for the public as well. By highlighting what whistleblowers do, we provide insight into what it means to be a whistleblower and the important role they play in Government and society.

For over two decades, I have learned from, appreciated, and honored whistleblowers. Congress needs to make a special note of the role that whistleblowers play in helping us to fulfill our constitutional duty of conducting oversight of the executive branch of Government or what we learn in high school government classes called checks and balances.

As a Senator, I have conducted extensive oversight into virtually all aspects of the Federal bureaucracy. Despite the differences in cases from agency to agency and from department to department, one constant remains: the need for information and the need for insight from whistleblowers. This information is vital to effective congressional oversight, the constitutional responsibility of Congress, in addition to legislating.

Documents alone are insufficient when it comes to understanding a dysfunctional bureaucracy. Only whistleblowers can explain why something is wrong and provide the best evidence to prove it. Moreover, only whistleblowers can help us truly understand problems with the culture of Government agencies, because without changing the culture, business as usual is the rule.

Whistleblowers have been instrumental in uncovering \$700 being spent on toilet seats in the Department of Defense. These American heroes were also critical in our learning about how the Food and Drug Administration missed the boat and approved Vioxx, how Government contracts were inappropriately steered at the General Services Administration, and how the corporation Enron was cooking the books and ripping off investors. Courageous employees blew the whistle and shed much needed sunlight on the problems that would otherwise never see the light of day.

Similar to all whistleblowers, each whistleblower in these cases demonstrated tremendous courage. They stuck their neck out for the good of all of us. They spoke the truth. They didn't take the easy way out by going along to get along or by looking the other way when they saw that things were wrong and that there was wrongdoing.

The whistleblower whom I call the grandfather of all whistleblowers, Ernie Fitzgerald, of about 30 years of Department of Defense fame as an auditor, says that the only thing that whistleblowers commit—let me say it this way: The only thing that whistleblowers do, and it ends up getting them in trouble is, in his words, "commit truth." For committing truth, then, they are about as welcome as a skunk at a Sunday afternoon picnic with the bureaucracies they are within.

I have said it for many years without avail, and it probably will not be of avail, that I would like to see the President of the United States—and I have said this to four different Presidents—have a Rose Garden ceremony honoring whistleblowers. This would send a message from the very top of the bureaucracy, which is the Presidency of the United States, and to the bottom of the bureaucracy about the importance and value of whistleblowers.

They deserve this attention, and we all ought to be grateful for what they do and appreciate the very difficult circumstances they often have to endure to do whistleblowing—or as Fitzgerald says, "committing truth"—because in the end they sacrifice their family's finances, oftentimes their employability, and the attempts by powerful interest groups to actually smear their good names and good intentions.

Earlier today, I had the opportunity to speak at a panel that gathered to discuss the plight of whistleblowers at the Federal Bureau of Investigation. These individuals discussed the hurdles they face in exposing the truth—or, according to Fitzgerald, "committing truth." Further, they discussed the lengths at which some bureaucrats will go to prevent the truth from getting out.

Unfortunately, these former agents also discussed a culture that keeps problems internal and the circling of wagons within the bureaucracy when

things go wrong. Oftentimes, this culture “shoots” the whistleblower instead of addressing the problem.

Mr. President, retaliation against whistleblowers should not be tolerated. We have an obligation to ensure that those who retaliate are punished. Congress has recognized the need to protect whistleblowers, and I have used my experience working with whistleblowers to promote legislation that protects them from retaliation—legislation such as the Whistleblower Protection Act, the Sarbanes-Oxley Act, and the False Claims Act.

These acts all recognize the benefits of whistleblowers and offer protection to those seeking to uncover the truth. For example, whistleblowers have used the False Claims Act to help the Federal Government recover nearly \$20 billion since Congress passed my amendments in 1986. I think the deterrent effect—if you can quantify it—would be many times the \$20 billion of hard cash that has actually come back into the Federal Treasury. These laws I gave are a good step. However, our work in this field is unfinished and more can be done.

The next step in protecting whistleblowers was filed in January and is currently pending before this body. It is S. 274, the Federal Employee Protection of Disclosures Act, which will provide much needed updates to Federal whistleblower protections. I am proud to be an original cosponsor of S. 274 and believe the Senate should move this important legislation. Unfortunately, this bill was introduced but not addressed in the last Congress. It is my hope this Chamber will act on S. 274 and improve the protections for whistleblowers.

I urge all of my colleagues to join in support of S. 274 and swiftly move this important legislation to help protect whistleblowers further than present law does. I also urge all of my colleagues to attend the events that are occurring all week to help celebrate whistleblowers, point out that this is an important tool in the checks and balances of our Government, and all that whistleblowers have done to benefit the work of Congress and, more important, all they have done to make America safer, stronger, a better nation, and to make sure we get our dollars’ worth for the taxpayers’ dollars.

ALTERNATIVE MINIMUM TAX

Mr. GRASSLEY. Mr. President, I have addressed my colleagues many times over the past few months to advocate for the American families who will pay the alternative minimum tax in 2007. You have all heard me say the AMT is an absolutely maddening tax that has insidiously crept into the homes of more and more families each year and that it should be repealed.

The AMT was first installed by Congress in 1969. It created a two-tiered tax system, and that tax system still exists. It essentially pieced together a

backup tax to ensure that the wealthiest taxpayers among us did not evade income taxes altogether through the use of tax shelters, loopholes, and deductions—albeit all legal—in the labyrinth of the Federal Tax Code.

The road to tax fairness is paved with good intentions, but this one—the AMT—has created a giant-sized pothole that is going to drive middle-income taxpayers batty. Unlike the Federal income tax, the AMT is not indexed for inflation. That means more and more middle-income taxpayers are being slapped with higher tax rates and fewer exemptions, credits, and deductions as they fall under the creeping shadow of this 36-year-old stealth tax.

On top of the unfair tax burden is its mind-boggling complexity. No wonder the AMT is causing major heartburn among more and more families across America, especially those who live in high-tax States and have three or four children. That is because the AMT causes taxpayers to lose standard deductions for State and local tax payments and for personal exemptions, even including spouses and children.

In 2004, about 3 million taxpayers—about 2 percent of all taxpayers—were subject to the AMT. But without congressional action, up to 23 million taxpayers are, right now, subjected to the AMT during this 2007 tax year. In order to prevent this, my friend and chairman of the Finance Committee, MAX BAUCUS, and I introduced legislation on the first day of the 110th Congress to repeal the individual alternative minimum tax beginning in the 2007 tax year.

My colleagues have also heard me say the AMT has expanded beyond its original intent and that it is now a tax that Congress never intended to collect—meaning they never intended to collect it from 23 million taxpayers who are right now hit with it, who would not have been hit with it before, and were never intended to be hit with it.

Over the past 6 years, Congress has had to enact a series of what I call “patches” to prevent the AMT from hitting more and more middle-class Americans—a class of taxpayers never intended to be taxed by it. More recently, Congress acted to prevent millions of taxpayers from receiving this surprise on their 2006 tax returns by including an extension of AMT relief in the Tax Increase Prevention and Reconciliation Act of 2005. This provision extended the AMT exemption that was initiated in the Jobs and Growth Tax Relief Reconciliation Act of 2003 through the year 2006 but at a higher level. The exemption for married couples filing jointly was increased from \$58,000 to \$62,550.

This week, in fact, marks the 1-year anniversary of the enactment of the conference agreement of that last act. That act contained the AMT “patch” for 2006. Nearly 20 million American families who were exempt from the AMT before that because of the 2006

patch knew at this time last year that Congress was moving to relieve the AMT burden for the whole year of 2006. This year, those very families, plus several million more, have no such assurance by this Congress.

Now, to the contrary, the Democratic leadership, now the majority in this Congress, doesn’t appear to be moving any legislation to address the AMT. I would be happy for them to move the Baucus-Grassley repeal bill. I know our chairman, Senator BAUCUS, is like me, concerned about the uncertainty caused by the inaction of the leadership.

The Tax Code has a thicket of problems requiring attention. But this one—the AMT—is the thorniest and must be addressed not later, but we must address it right now. Some of you may wonder why this is a pressing issue. Why can this not wait for an AMT patch at the end of the year? This is the reason: It is because 23 million American families who are subjected to the AMT in 2007 are dealing now with the uncertainty of whether, by hook or by crook, they must come up with the money to set aside to pay that tax in April of next year. Many of them—just check the instructions from the 2007 estimated tax payment forms—don’t have the option of waiting until next April because they have to file their estimated tax payments quarterly this very year.

So some of them filing, on April 15, a quarterly report had to figure in that alternative minimum tax and set money aside and send it into the Treasury because the here and now is here and now for those 23 million people, or the ones who have to file quarterly returns.

Those families have already seen that first estimated tax payment come and go. Hopefully, they had some refund coming to them from last year they were able to offset against a portion of that first payment. Of course, we know many of them had to shell out the tax and send the Federal Government more of their hard-earned money with that first estimated tax payment last month.

Unfortunately, as unpopular as the AMT is among taxpayers and policymakers, it is not easy to simply erase it from the books because of the massive amount of revenue that it is set to raise over the next decade. That is funny because this is coming from taxpayers never intended to be taxed by it in the first place. That is how idiotic this can get.

Until recently, I had hoped the Senate was unified in not wanting to collect the AMT for this year or any future year. On March 23, I offered an amendment to the 2008 Senate budget resolution that would have required Congress to stop spending amounts that are scheduled to come into the Federal coffers through the AMT—from middle-income taxpayers who were never intended to pay it in the first place. This would have put some honesty back into our budgeting process.